

EXHIBIT AM

**DAVID R. KAMENSTEIN
273 TANGIER AVENUE
PALM BEACH, FLORIDA 33480**

June 11, 2007

Bernard L. Madoff Investments
885 Third Ave
NY, NY 10022

Attn: Jodi Crupi

Dear Jodi,

Enclosed please find 2 checks made out to Bernard L. Madoff Investments, each for \$13,600.

Would you be good enough to deposit one into the account of Carol Kamenstein and # 1-CM914-3, and one into the account of David R. Kamenstein # 1-CM913-3?

Thank you for your assistance.

Kind regards,

David R. Kamenstein